

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.555 Vending Machine Information Returns
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.555 Vending Machine Information Returns

Any person who engages in the business of selling tangible personal property at retail through a vending machine or through vending machines shall file an information report or return with the Department by January 31 of the number of vending machines which such person was using in his business of selling tangible personal property at retail on the preceding December 31. For information as to what constitutes engaging in the business of selling tangible personal property at retail through vending machines, see Section 130.2135 of this Part.

(**Source:** Amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979)